

AHERF RESERVE DETAIL
FY 97

	Balance @ 6/30/96	Balance @ 5/31/97	Change
AGH			
Excess Bad Debt Reserve	\$900,000	\$900,000	
Excess Charge Differential	2,275,000	2,275,000	
Prior Year CRAs	1,000,000	893,000	
General Reserve in CRAs	7,110,000	4,383,000	
	11,285,000	8,453,000	(2,832,000)
AUMC			
FH:			
Prior Year CRAs		5,900,000	
General Reserve		10,400,000	
		16,300,000	
AVH			
Prior Year CRAs		1,500,000	
General Reserve		855,000	
		2,355,000	
	Total	18,655,000	18,655,000
AUH			
MCPh			
Health Partners Unrecorded Equity	84,000	(76,000)	
Health Partners Operating Losses		(425,000)	
Excess Accumulated Depreciation	2,900,000	2,900,000	
Excess Inventory Reserve	345,000		
General Reserve		357,000	
Capitalized Interest		1,191,000	
Bad Debt Reserve Shortfall	(9,410,000)	(6,091,000)	
	(6,081,000)	(2,830,000)	
		(7,191,000)	
EPH			
Health Partners Operating Profits		158,000	
Excess Accumulated Depreciation	50,000	50,000	
Capitalized Interest		24,000	
Bad Debt Reserve Shortfall	(5,983,000)	(2,993,000)	
	(5,933,000)	(2,561,000)	
		(2,592,000)	
BCH:			
Health Partners Operating Profits		162,000	
General Reserve		413,000	
Capitalized Interest		59,000	
Bad Debt Reserve Shortfall	(4,461,000)	(1,547,000)	
	(4,461,000)	(913,000)	
HH:			
Excess Inventory Reserve	587,000	636,000	
Health Partners Operating Losses		(640,000)	
Excess Accumulated Depreciation	1,100,000	1,100,000	
Hahn Ins. Co. Unrecorded Deficit	(1,100,000)		
Write Off of Feinstein Bldg		(1,371,000)	
Write Off of SHSH Bldg.	(1,310,000)	(1,221,000)	
Capitalized Interest		1,355,000	
Bad Debt Reserve Shortfall		(11,106,000)	
	(723,000)	(11,248,000)	
		(2,592,000)	
MSS			
General Reserve		335,000	
Capitalized Interest		459,000	
Excess Accumulated Depreciation	100,000	100,000	
Unrecorded Centre Square Lease	(1,400,000)		
	(1,300,000)	894,000	
	Total	(18,498,000)	(16,663,000)
		1,835,000	
SCHC			
Temple OR Reserve	450,000		
Health Partners Unrecorded Equity (Deficit)	17,000	(660,000)	
Health Partners Operating Losses		(1,367,000)	
General Reserve	2,200,000	779,000	
Inventory Reserve		90,000	
Capitalized Interest		128,000	
Bad Debt Reserve Shortfall	(9,090,000)	(3,546,000)	
	(6,423,000)	(4,226,000)	2,047,000
		901,000	

AHERF RESERVE DETAIL

FY 97

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AUH_Centennial

GH:

Excess Bad Debt Reserve	3,020,000	1,020,000
NIH Grant Reserve	500,000	
Inventory Reserve	470,000	
Prudent Buyer Reserve	5,500,000	2,500,000
Hill-Burton Reserve	1,500,000	
<u>Malpractice Reserve</u>	1,141,000	
PFMA Reserve	7,050,000	5,050,000
<u>Pension Reserve</u>	1,100,000	
<u>Workers' Compensation Reserve</u>	1,300,000	
Greater Atlantic Deferred Revenue	4,000,000	
General A/P Reserve	2,675,000	1,475,000
	28,250,000	16,515,000

MSH

Shutdown Reserve	2,953,000	
General A/P Reserve	555,000	
<u>Malpractice Reserve</u>	686,000	
<u>Pension Reserve</u>	200,000	
Greater Atlantic Deferred Revenue	824,000	
	5,218,000	3,568,000

PH

PFMA Contract	7,050,000	5,050,000
General Reserve	482,000	
<u>Malpractice Reserve</u>	911,000	
<u>Pension Reserve</u>	300,000	

CA

Excess Bad Debt Reserve	332,000	
General Reserve	798,000	
<u>Malpractice Reserve</u>	1,416,000	
<u>Pension Reserve</u>	400,000	
	2,946,000	1,132,000

Total

45,363,000

45,362,000

26,605,000

AUH_New Jersey

RH

Shutdown Reserve	1,000,000	
General A/P Reserve	3,150,000	1,450,000
<u>Malpractice Reserve</u>	628,000	
<u>Pension Reserve</u>	900,000	123,000
Excess Charge Differential Reserve	623,000	
	6,301,000	6,301,000

25,730

AIHGAUHS

Excess Accumulated Depreciation	3,500,000	3,500,000
Hamot Restricted Monies	1,500,000	1,000,000
<u>Capitalized Interest</u>	750,000	
General Reserve	547,000	
	5,000,000	5,297,000

5,047,000

47,000

ASRIAHERF OPS

Unrecorded Ins. Expense - Elkins Park	(382,000)	
Temporarily Restricted Funds	52,788,000	25,079,000
	52,406,000	25,079,000

(27,327,000)

25,009,000

AHERF Consolidated

\$43,770,000

\$88,609,000

\$44,839,000

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AHERF RESERVE DETAIL
FY 97

	Balance @ 6/30/96	Balance @ 5/31/97	Change
AGH			
Excess Bad Debt Reserve	\$900,000	\$900,000	
Excess Charge Differential	2,275,000	2,275,000	
Prior Year CRAs	1,000,000	893,000	
General Reserve in CRAs	<u>7,110,000</u>	<u>4,385,000</u>	
	11,285,000	8,453,000	(2,832,000)
AUMC			
FH:			
Prior Year CRAs	-	5,900,000	
General Reserve	<u>-</u>	<u>10,400,000</u>	
	-	16,300,000	
AVH:			
Prior Year CRAs	-	1,500,000	
General Reserve	<u>-</u>	<u>855,000</u>	
	-	2,355,000	
Total	-	18,655,000	18,655,000
AUH			
MCPH:			
Health Partners Unrecorded Equity	84,000	(767,000)	
Health Partners Operating Losses	(4,900,000)	(425,000)	
Excess Accumulated Depreciation	345,000	(2,901,000)	
Excess Inventory Reserve	-	357,000	
General Reserve	-	1,191,000	
Capitalized Interest	(9,410,000)	(6,091,000)	
Bad Debt Reserve Shortfall	(6,081,000)	(2,835,000)	
EPH:			
Health Partners Operating Profits	-	158,000	
Excess Accumulated Depreciation	50,000	50,000	
Capitalized Interest	-	24,000	
Bad Debt Reserve Shortfall	<u>(5,983,000)</u>	<u>(2,793,000)</u>	
	(5,933,000)	(2,561,000)	
BCH:			
Health Partners Operating Profits	-	162,000	
General Reserve	-	413,000	
Capitalized Interest	-	59,000	
Bad Debt Reserve Shortfall	<u>(4,461,000)</u>	<u>(1,547,000)</u>	
	(4,461,000)	(913,000)	
HH:			
Excess Inventory Reserve	587,000	635,000	
Health Partners Operating Losses	-	(640,000)	
Excess Accumulated Depreciation	1,100,000	1,000,000	
Hahn Ins. Co. Unrecorded Deficit	(1,100,000)	(1,371,000)	
Write Off of Feinstein Bldg	-	(1,221,000)	
Write Off of SHSH Bldg.	(1,310,000)	1,355,000	
Capitalized Interest	-	(11,106,000)	
Bad Debt Reserve Shortfall	-	(11,248,000)	
	(723,000)	(11,248,000)	
MSS:			
General Reserve	-	335,000	
Capitalized Interest	-	459,000	
Excess Accumulated Depreciation	100,000	100,000	
Unrecorded Centre Square Lease	<u>(1,400,000)</u>	<u>(1,300,000)</u>	
	(1,300,000)	894,000	
Total	(18,498,000)	(16,663,000)	1,835,000
SCHC			
Temple OR Reserve	450,000	(660,000)	
Health Partners Unrecorded Equity (Deficit)	17,000	(1,367,000)	
Health Partners Operating Losses	-	(779,000)	
General Reserve	2,200,000	90,000	
Inventory Reserve	-	(228,000)	
Capitalized Interest	(9,090,000)	(3,546,000)	
Bad Debt Reserve Shortfall	(6,423,000)	(4,376,000)	2,047,000

Dan,

I'm hesitant to take
Forbes/AR on board because
we have to wait to May 1st.
The place I'm at
has suggestions which
to add \$3 or need to
\$25.1 or would
you rather just
do the bullet &
take 10 more of
the available money

AHERF RESERVE DETAIL
FY 97
Page 2

AUH_Centennial**GH:**

Excess Bad Debt Reserve	-	3,020,000	2 mil ✓
NIH Grant Reserve	-	500,000	
Inventory Reserve	-	470,000	
Prudent Buyer Reserve	-	5,500,000	3 mil ✓
Hill-Burton Reserve	-	1,500,000	
Malpractice Reserve	-	1,141,000	
PFMA Reserve	-	7,050,000	2 mil ✓
Pension Reserve	-	1,100,000	✓
Workers' Compensation Reserve	-	1,300,000	✓
Greater Atlantic Deferred Revenue	-	4,000,000	
General A/P Reserve	-	2,675,000	<1,100>
	-	28,256,000	

MSH:

Shutdown Reserve	-	2,953,000	
General A/P Reserve	-	555,000	✓
Malpractice Reserve	-	686,000	✓
Pension Reserve	-	200,000	✓
Greater Atlantic Deferred Revenue	-	824,000	✓
	-	5,218,000	

PH:

PFMA Contract	-	7,050,000	2 mil ✓
General Reserve	-	482,000	✓
Malpractice Reserve	-	911,000	✓
Pension Reserve	-	500,000	✓
	-	8,943,000	

*HAPPY***CA:**

Excess Bad Debt Reserve	-	332,000	
General Reserve	-	798,000	
Malpractice Reserve	-	1,416,000	✓
Pension Reserve	-	400,000	✓
	-	2,946,000	

Total**45,363,000****45,363,000****AUH_New Jersey****RH:**

Shutdown Reserve	-	1,000,000	1,1
General A/P Reserve	-	3,150,000	1 mil ✓
Malpractice Reserve	-	628,000	✓
Pension Reserve	-	900,000	✓
Excess Charge Differential Reserve	-	623,000	
	-	6,301,000	6,301,000

AIHG**AUHS**

Excess Accumulated Depreciation	-	3,500,000	3,500,000
Hamot Restricted Monies	-	1,500,000	1,000,000
Capitalized Interest	-	750,000	✓
General Reserve	-	547,000	
	-	5,000,000	5,797,000
	-		797,000

ASRI**AHERF OPS**

Unrecorded Lhs. Expense - Elkins Park	(382,000)		
Temporarily Restricted Funds	52,788,000	25,009,000	
	52,406,000	25,009,000	(27,327,000)
AHERF Consolidated	\$43,770,000	\$88,609,000	\$44,839,000

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*EV = 10,238**-25,009,000**25,009,000*

From: Jack Nelson
To: FHS.FINLEY.MMOYER
Date: 7/3/97 3:41pm
Subject: AUMC CUSHION SUMMARY @ 5/31/97

As requested, see attached Cushion Summary for Forbes and AVH.

Have a good holiday -

Thanks

CC: DCANCELMI

	A	B	C	D	E	F
1			CUSHION SUMMARY			
2	AUMC					
3	MAY 31, 1997					
4						
5						
6						
7						
8						
9			CUSHIONS			
10					5/31/97	
11			PURPOSE		BALANCE	
12						
13			FORBES			
14			CRA reserves		\$5,900,000	
15			General Cushion		10,400,000	
16						
17			FORBES - SUBTOTAL		16,300,000	
18						
19			ALLEGHENY VALLEY			
20			Bad Debt & CRA reserves		1,500,000	
21			General Cushion		855,000	
22						
23			ALLEGEHNY VALLEY - SUBTOTAL		2,355,000	
24						
25			TOTAL AUMC CUSHIONS		\$18,655,000	
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- STANDINGS
 - RESERVE SOURCES

AHERF
Analysis of Reserves

06/30/96 12/31/96 05/31/97

Alleg. Univ.

PP&E Reserve	\$3,500,000	\$3,500,000	(\$1,200,000)	Jack
Hemot Restricted Monies	1,500,000	500,000	1,000,000	Carolyn
Queen Lane Endowment Monies		500,000	(250,000)	Carolyn
Cash Clearing Credits		3,000,000		Chuck
Unrecognized Bonus Payments		(1,000,000)		Chuck
General A/P Reserves		0	547,000	Chuck
Capitalized Interest			760,000	Jack

Total Alleg. Univ.

5,000,000 6,500,000 847,000

SCHC

Health Partners operating losses				
FY 96 Accrual of FY 97 Expenses	2,200,000	1,200,000	385,000	Missy
Prior Year CRA	2,400,000	500,000	500,000	
Health Partners Unrecorded Equity	17,000	17,000	17,000	
Temple O.R. Reserve	450,000			Chuck
Inventory Reserve		340,000	80,000	Chuck
Temple Understatement		(2,500,000)		Chuck
PP&E Reserve			500,000	Jack
General A/P Reserves			384,000	Chuck
Capitalized Interest			328,000	Jack

Total SCHC

6,087,000 (443,000) 2,214,000

Alleg. Univ. Hosp.

Hahnemann				
Inventory Reserve	587,000	737,000	835,000	Chuck
PP&E Reserve	1,100,000	1,100,000	2,900,000	Jack
Felstein Building			77777	Jack
SHSH Building	(1,310,000)	0	77777	Jack
Hahnemann Insurance Company deficit	(1,100,000)	(1,100,000)	(1,200,000)	Carolyn
Hahnemann Malpractice Shortfall			408,000	Carolyn
Cigna Insurance-Retro Adjustment		560,000	560,000	
Capitalized Interest			1,355,000	Jack

Total Hahnemann

(723,000) 1,297,000 4,858,000

Others

(deficit)				
Health Partners Unrecorded Equity - MCP	84,000	84,000	84,000	
PP&E Reserve - MCP	2,800,000	2,800,000	4,400,000	Jack
PP&E Reserve - Elkins Park	50,000	50,000	100,000	Jack
PP&E Reserve - Bucks County			350,000	Jack
PP&E Reserve - Mgmt. Services	100,000	100,000	300,000	Jack
Unrecorded Centre Square Lease - MS	(1,400,000)			
Inventory Adjustment - MCP	345,000			Chuck
Inventory Reserve - MCP		270,000		Chuck
Sidney Hillman Monies		1,241,000	41,000	Chuck
CRA/TEFRA Monies - MCP		1,300,000	1,300,000	
CRA/TEFRA Monies - Elkins Park		500,000	500,000	
CRA/TEFRA Monies - Bucks County		500,000	600,000	
General A/P Reserves - MCP			357,000	Chuck
General A/P Reserves - Elkins Park			(114,000)	Chuck
General A/P Reserves - Bucks County			413,000	Chuck
General A/P Reserves - Mgmt. Services		0	335,000	Chuck
Capitalized Interest - MCP			1,191,000	Jack
Capitalized Interest - Elkins Park			24,000	Jack
Capitalized Interest - Bucks County			58,000	Jack
Capitalized Interest - Mgmt. Services			459,000	Jack

Total Other

2,078,000 6,945,000 10,299,000

Total Alleg. Univ. Hosp.

1,356,000 8,242,000 14,957,000

TOTAL DV OBLIGATED GROUP

11,423,000 14,299,000 18,018,000

Health Partners
 operating losses

AHERF
Analysis of Reserves

06/30/98 12/31/98 05/31/97

AGH

Revenue Reserves	2,275,000	3,500,000	3,500,000
Bad Debt Reserves	900,000	800,000	900,000
CRA Reserves	1,000,000	2,204,000	2,204,000
Salvageable Building	(10,730,000)	-	-
SFAS 117 - Prior Period Amount	14,300,000	-	-
Capitalized Interest Reserve	-	7,100,000	7,100,000
Total AGH	(6,950,000)	13,704,000	13,704,000

Need
updated
#5

AHERF

<i>(Total Money Restricted Funds)</i>			
Corporate Services Accrual	887,000	5,000,000	5,000,000
SFAS 117 - Endowment Transfers	50,000,000	35,600,000	35,600,000
SFAS 117 - Prior Period Amount	(54,000,000)	-	-
Insurance Dabits - Bucks County	(382,000)	0	0
Temporarily Restricted Funds	-	35,800,000	35,800,000
Total AHERF	(3,385,000)	40,800,000	40,800,000

GRAND TOTAL

\$1,079,000 \$68,803,000 \$72,522,000

Potential Exposure Items:

Bad Debt Reserve Shortfall	(54,000,000)	(54,000,000)
PP&E Transfers from AHERF to Affiliates	7777	7777
Temporarily Restricted Funds	(35,800,000)	(35,800,000)
Total Exposure Items	(89,800,000)	(89,800,000)

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Health America risk management

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USITC RISK assessment

???

President Seeger

Graduate

Forbes

Allegheny Valley

graduate/697resr.w4

Note: All G/L liabilities as of 5/31/97

	Tillinghast IRNR Liability	Per G/L IRNR Liability	(Over) Under Accr.	Tillinghast W/C Liab.	Per G/L Workers Comp.	(Over) Under Accr.	Entity Pension	AHERF Pension	Add'l Accr. Workers Comp Due to Fund
Graduate Hospital	1,790	2,931	(1,141)	2,450	3,644	(1,194)	2,156	1,100	756
City Avenue	768	2,184	(1,416)	1,422	1,717	(295)	0	400	99
Parkview	633	1,544	(911)	1,211	702	509	0	500	108
Mt. Sinai	714	1,400	(686)	493	461	32	529	200	179
Rancocas	298	926	(628)	458	0	458	1,727	900	
Founders	0	0	0	313	0	313			
Community General	748		748	469	0	469			
Total	4,951	8,985	(4,034)	6,816	6,524	292	4,412	3,100	1,142

Graduate IBNR liability excludes \$ 1,027 reserve for PHICO policy 7/1/88 - 7/1/91
and \$ 300 reserve for CAT fund surcharge related to new hires.

Standing Accrued Analysis
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27-Jun-97

Acct Name	Lotus Line	FY 98												FY 97	
		Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Avail.
GRADUATE (280)															
Salary & Wages															0
S & W - Productive															0
Professional Fees Nonsalary															0
Employee Svc Purchased															0
Life & Disability															26
Health Benefits															75
Patient Care															(300)
Med/Surg.															150
Drugs															100
IV Solutions															0
Laboratory Supplies															0
Blood & Blood Products															0
Other Patient Care Supply															0
Purch. Service															0
Consulting/Management Fee															0
Medical/Lab Services															0
Maintenance Purchased Svs															60
Utilities															75
Equipment Rental															25
Property Rental															50
Other Purchased Service															0
Other Purch - Contracts															0
Admin & Gen'l															0
Food & Dietary Supply															50
Housekeeping Supply															0
Laundry/Linen Supply															25
Maintenance Supply															0
Office/Computer Supply															25
Dues & Subscriptions															0
Travel, Meetings & Seminars															0
Postage & Freight															25
Other Admin & General															50
Other															25
Trsf to EPC/SCHC/MUH															(2,500)
Shutdown reserve															0
AMS runout															6,000
Other net activity															0
Accrued - Mac	4205001 (250)	0	0	0	0	0	0	0	150	175	5,625	(3,175)	0	0	2,875
Accr - Vacation	4205100 (250)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Inven - Eval.	1500190 (250)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Incentive	4201030 (250)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Bottom Line	4205698 (250)	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Standing Accrued Analysis
C:\123\FILES\1897\GENERAL\STANDING.WK4
27-Jun-97

Acct Name	Last Line	FY 96												FY 97		
		Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Avg.	
MT. SINAI (262)																
Salary & Wage	S & W - Productive														0	
	Professional-Fees Nonsalary														0	
	Employee Svc Purchased														0	
	Life & Disability														5	
	Health Benefits														5	
Patient Care	Med/Surg.														5	
	Drugs														0	
	IV Solutions														0	
	Laboratory Supplies														0	
	Blood & Blood Products														0	
	Other Patient Care Supply														5	
Purch. Service	Consulting/Management Fee														0	
	Medical/Lab Services														0	
	Maintenance Purchased Svc														0	
	Utilities														0	
	Equipment Rental														5	
	Property Rental														0	
	Other Purchased Service														35	
	Other Purch. - Contracts														0	
Admin & Del1	Food & Dietary Supply														0	
	Housekeeping Supply														0	
	Laundry/Linen Supply														0	
	Maintenance Supply														0	
	Office/Computer Supply														0	
	Dues & Subscriptions														0	
	Travel, Meetings & Seminars														0	
	Postage & Freight														0	
	Other Admin & General														0	
Other	Trvl to EPC/SCHC/HUH													(1,000)	(1,000)	
	Shutdown reserve													3,000	(47)	2,953
	AM5 runoff													1,500		1,500
	Other net activity															0
Accrued - Misc.	4206001 (262)	0	0	0	0	0	0	0	0	0	4,555	(1,047)	0	3,808		
Accr - Vacation	4206100 (262)	0	0	0	0	0	0	0	0	0	0	0	0	0		
Inven. - Eval.	1500190 (262)	0	0	0	0	0	0	0	0	0	0	0	0	0		
Incentive	4201030 (262)	0	0	0	0	0	0	0	0	0	0	0	0	0		
Bottom Line	4206698 (262)	0	0	0	0	0	0	0	0	0	0	0	0	0		

Standing Accrued Analysis
C:\123FILES\1997\GENERAL\STANDING WK4
27-Jun-97

Acct Name	Lotus Line	FY 96												FY 97	
		Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Avail.
BANCO CASA (393)															
Salary & Wages	S & W - Productive														0
	Professional-Fees Nonsalary														60
	Employee Svc Purchased														0
	Life & Disability														0
	Health Benefits														75
Patient Care	Med/Surg:														40
	Drugs														35
	IV Solutions														0
	Laboratory Supplies														0
	Blood & Blood Products														0
	Other Patient Care Supply														0
Purch. Service	Consulting/Management Fee														50
	Medical/Lab Services														0
	Maintenance Purchased Svc														50
	Utilities														100
	Equipment Rental														20
	Property Rental														0
	Other Purchased Service														175
	Other Purch. - Contracts														175
Admin & Gen't	Food & Dietary Supply														25
	Housekeeping Supply														0
	Laundry/Jan Supply														0
	Maintenance Supply														0
	Office/Computer Supply														50
	Dues & Subscriptions														0
	Travel, Meetings & Seminars														0
	Postage & Freight														0
	Other Admin & General														25
Other	Investment Income														75
	Shutdown Reserve														1,000
	AMS runout														2,000
	Other net activity														0
Accrued - Misc.	4205001 (393)	0	0	0	0	0	0	0	0	400	235	3,000	515	0	4,150
Accr - Vacation	4206100 (393)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Inven. - Eval.	1500190 (393)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Incentive	4201030 (393)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Bottom Line	4205698 (393)	0	0	0	0	0	0	0	0	0	0	0	0	0	0

AHERF
Analysis of Reserves

	<u>06/30/96</u>	<u>12/31/96</u>	<u>05/31/97</u>	
Alleg. Univ.				
PP&E Reserve	\$3,500,000	\$3,500,000	\$3,500,000	Jack
Hamot Restricted Monies	1,500,000	500,000	1,000,000	Carolyn
Queen Lane Endowment Monies	-	500,000	-	Carolyn
Cash Clearing Credits	-	3,000,000	-	Chuck
Unrecognized Bonus Payments	-	(1,000,000)	-	Chuck
General A/P Reserves	-	-	547,000	Chuck
Capitalized Interest	-	-	750,000	Jack
Total Alleg. Univ.	5,000,000	6,500,000	5,797,000	
SCHC				
FY 96 Accrual of FY 97 Expenses	2,200,000	1,200,000	385,000	Missy
Prior Year CRA	2,400,000	500,000	-	Dan
Health Partners Unrecorded Equity/(Deficit)	17,000	17,000	(860,000)	Dan
Health Partners Operating Losses	-	-	(1,387,000)	Dan
Temple O.R. Reserve	450,000	-	-	Chuck
Inventory Reserve	-	340,000	90,000	Chuck
General A/P Reserves	-	-	394,000	Chuck
Capitalized Interest	-	-	328,000	Jack
Total SCHC	5,067,000	2,057,000	(830,000)	
Alleg. Univ. Hosp.				
Hahnemann				
Inventory Reserve	587,000	737,000	635,000	Chuck
Health Partners Operating Losses	-	-	(640,000)	Dan
PP&E Reserve	1,100,000	1,100,000	1,100,000	Jack
Feinstein Building	-	-	(1,371,000)	Jack
SHSH Building	(1,310,000)	-	(1,221,000)	Jack
Hahnemann Insurance Company deficit	(1,100,000)	(1,100,000)	-	Carolyn
Cigna Insurance Retro Adjustment	-	560,000	-	Dan
Capitalized Interest	-	-	1,355,000	Jack
Total Hahnemann	(723,000)	1,297,000	(142,000)	
Others				
Health Partners Unrecorded Equity/(Deficit) - M	84,000	84,000	(767,000)	Dan
Health Partners Operating Losses - MCP	-	-	(425,000)	Dan
Health Partners Operating Profits - Elkins	-	-	158,000	Dan
Health Partners Operating Profits - Bucks Count	-	-	182,000	Dan
PP&E Reserve - MCP	2,900,000	2,900,000	2,900,000	Jack
PP&E Reserve - Elkins Park	50,000	50,000	50,000	Jack
PP&E Reserve - Mgmt. Services	100,000	100,000	100,000	Jack
Unrecorded Centre Square Lease - MS	(1,400,000)	-	-	
Inventory Adjustment - MCP	345,000	-	-	Chuck
Inventory Reserve - MCP	-	270,000	-	Chuck
Sidney Hillman Monies	-	1,241,000	41,000	Chuck
CRA/TEFRA Monies - MCP	-	1,300,000	-	
CRA/TEFRA Monies - Elkins Park	-	500,000	-	
CRA/TEFRA Monies - Bucks County	-	500,000	-	
General A/P Reserves - MCP	-	-	357,000	Chuck
General A/P Reserves - Bucks County	-	-	413,000	Chuck
General A/P Reserves - Mgmt. Services	-	-	335,000	Chuck
Capitalized Interest - MCP	-	-	1,191,000	Jack
Capitalized Interest - Elkins Park	-	-	24,000	Jack
Capitalized Interest - Bucks County	-	-	59,000	Jack
Capitalized Interest - Mgmt. Services	-	-	459,000	Jack
Total Other	2,079,000	6,945,000	5,057,000	
Total Alleg. Univ. Hosp.	1,356,000	8,242,000	4,915,000	
TOTAL DV OBLIGATED GROUP	11,423,000	16,799,000	9,882,000	

AHERF
Analysis of Reserves

	<u>06/30/96</u>	<u>12/31/96</u>	<u>05/31/97</u>	
Graduate				
PFMA Contract			7,050,000	AI
General Reserves			2,675,000	Chuck
Total Graduate	<u>0</u>	<u>0</u>	<u>9,725,000</u>	
Mt. Sinai				
General Reserves			3,508,000	Chuck
Total Mt. Sinai	<u>0</u>	<u>0</u>	<u>3,508,000</u>	
Parkview				
PFMA Contract			7,050,000	AI
General Reserves			482,000	AI
Total Parkview	<u>0</u>	<u>0</u>	<u>7,532,000</u>	
City Avenue				
Excess Bad Debt Reserve			332,000	AI
General Reserves			798,000	AI
Total City Avenue	<u>0</u>	<u>0</u>	<u>1,130,000</u>	
Rancocas				
General Reserves			4,150,000	AI
Total Rancocas	<u>0</u>	<u>0</u>	<u>4,150,000</u>	
Forbes				
Prior Year CRA Reserves			5,900,000	AI
General Reserves			10,400,000	AI
Total Forbes	<u>0</u>	<u>0</u>	<u>16,300,000</u>	
Allegheny Valley				
Prior Year CRA Reserves			1,500,000	AI
General Reserves			855,000	AI
Total Allegheny Valley	<u>0</u>	<u>0</u>	<u>2,355,000</u>	
TOTAL NEW ACQUISITIONS	<u>0</u>	<u>0</u>	<u>44,700,000</u>	

AHERF
Analysis of Reserves

	<u>06/30/96</u>	<u>12/31/96</u>	<u>05/31/97</u>	
AGH				
Revenue Reserves	2,275,000	2,275,000	2,275,000	AI
Bad Debt Reserves	900,000	900,000	900,000	AI
Prior Year CRA Reserves	1,000,000	893,000	893,000	AI
General Reserves in CRA's	<u>7,110,000</u>	<u>4,385,000</u>	<u>4,385,000</u>	AI
Total AGH	<u>11,285,000</u>	<u>8,453,000</u>	<u>8,453,000</u>	
AHERF				
Insurance Debits - Bucks County	(382,000)			
Temporarily Restricted Funds	<u>52,788,000</u>	<u>25,079,000</u>	<u>25,079,000</u>	
Total AHERF	<u>52,408,000</u>	<u>25,079,000</u>	<u>25,079,000</u>	
GRAND TOTAL	<u><u>\$75,114,000</u></u>	<u><u>\$50,331,000</u></u>	<u><u>\$88,114,000</u></u>	

Potential Exposure Items:

Bad Debt Reserve Shortfall	(\$25,000,000)	A
Health America Risk Arrangement	?????	
UHSC Risk Arrangement	?????	
Prudent Buyer	?????	
PP&E Transfers from AHERF to Affiliates	?????	
Temporarily Restricted Funds	<u>(25,079,000)</u>	
Total Exposure Items	<u><u>(\$50,079,000)</u></u>	

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Bucks County $\angle 1,543,000 \rangle$
 ECILUS PAWS $\angle 2,783,000 \rangle$
 HHS $\angle 11,106,000 \rangle$
 MCDAIT $\angle 6,091,000 \rangle$
 SF Christopher's $\angle 3,546,000 \rangle$

 $\angle 25,079,000 \rangle$

Standing Accrual Analysis
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27-Jun-97

Acct Name	Lotus Line	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	FY 97 Avail.
Total Allegheny Hospitals														
Accrued - Misc.	Slush	1,304	427	(108)	(141)	181	1,578	(193)	169	(201)	146	(2,748)	0	1,062
Accr - Vacation	Vacation	120	120	120	120	120	120	120	120	120	120	120	0	1,320
Inven. - Eval.	Inventory	70	70	70	70	70	70	70	70	(110)	70	(432)	0	676
Accr - Incentive	Incentive	0	0	0	0	0	0	0	0	0	0	0	0	0
Exp. to Budget	Bottom Line	(180)	(139)	(298)	0	0	(1,597)	(1,409)	(911)	(1,240)	(941)	(891)	7,586	0
		1,334	478	(296)	48	371	171	(1,412)	(562)	(1,431)	(605)	(3,849)	7,586	3,047
Total St. Christopher's														
Accrued - Misc.	Slush	191	336	(561)	0	0	160	0	160	27	161	(126)	0	394
Accr - Vacation	Vacation	25	25	25	25	50	0	25	25	25	25	25	0	275
Inven. - Eval.	Inventory	20	20	20	20	10	10	10	10	10	10	10	(290)	0
Accr - Incentive	Incentive	0	0	0	0	0	0	0	0	0	0	0	0	0
Exp. to Budget	Bottom Line	0	0	0	0	0	0	0	0	0	0	0	0	0
		238	381	(516)	45	60	160	35	185	82	186	(390)	0	759
Total University														
Accrued - Misc.	Slush	(2)	286	29	5	0	0	(7)	50	54	728	(649)	0	547
Accr - Vacation	Vacation	40	40	40	40	40	40	40	40	40	40	40	0	440
Inven. - Eval.	Inventory	0	0	0	0	0	0	0	0	0	0	0	0	0
Accr - Incentive	Incentive	0	700	350	0	0	(2,050)	300	300	0	300	100	0	0
Exp. to Budget	Bottom Line	0	0	0	0	0	0	0	0	0	0	0	0	0
		38	1,026	419	45	40	(2,010)	333	380	84	1,068	(509)	0	987
Total PV OBLIGATED														
Accrued - Misc.	Slush	1,493	1,049	(720)	(138)	181	1,728	(200)	369	(120)	1,026	(3,520)	0	1,893
Accr - Vacation	Vacation	185	185	185	185	210	180	185	185	185	185	185	0	2,035
Inven. - Eval.	Inventory	90	80	80	80	80	80	80	80	(100)	80	(722)	0	765
Accr - Incentive	Incentive	0	700	350	0	0	(2,050)	300	300	0	300	100	0	0
Exp. to Budget	Bottom Line	(180)	(139)	(298)	0	0	(1,597)	(1,409)	(911)	(1,240)	(941)	(891)	7,586	0
		1,608	1,885	(393)	139	471	(1,679)	(1,044)	13	(1,275)	650	(4,848)	7,586	4,793

Standing Accrual Analysis
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27-Jun-97

Acct Name	Lotus Line	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	FY 97	Avail.
EAST FALLS (210)															
Salary & Wages	S & W - Productive Professional Fees Nonsalary													0	
	Employee Svs Purchased	50												(50)	
Patient Care	Med/Surg.	0												0	
	Drugs								75					75	
	IV Solubles													0	
	Laboratory Supplies													0	
	Blood & Blood Products													0	
	Other Patient Care Supply													0	
Purch. Service	Consulting/Management Fee	60							(50)		50			60	
	Medical/Lab Services													0	
	Maintenance Purchased Svs	100	50	(50)	50					25				175	
	Utilities	50				60								100	
	Equipment Rental	50		(50)										0	
	Property Rental													0	
	Other Purchased Service	0	50	(50)					(225)		0			(225)	
	Other Purch. - Contracts													0	
Admin & Gen'l	Food & Dietary Supply	75			60	(125)				0				0	
	Housekeeping Supply													0	
	Laundry/Linen Supply										25			25	
	Maintenance Supply	25				(25)								0	
	Office/Computer Supply			(50)							50			0	
	Dues & Subscriptions													0	
	Travel, Meetings & Seminars													0	
	Postage & Freight													0	
	Other Admin & General			50										50	
Other	Sidney Hallman - Interest							1,241					11,200		41
	Other net activity	120	2			1	(10)	(20)						107	
Accrued - Misc.	4205001 (210)	470	152	(200)	75	(74)	1,231	6	(225)	75	0	(1,125)	0	398	
Accr. - Vacation	4205100 (210)	40	40	40	40	40	40	40	40	40	40	40	40	440	
Inven. - Eval.	1500190 (210)	25	25	25	25	25	25	25	25	25	25	25	(250)	0	
Incentive	4201030 (210)	0	0	0	0	0	0	0	0	0	0	0	0	0	
Bottom Line	42056998 (210)	0	0	0	0	0	0	0	0	0	0	0	0	0	

Standing Accrual Analysis
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27-Jun-97

Acct Name	Lotus Line	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	FY 97	Avail.
ELKINS PARK (211)															
Salary & Wages	S & W - Productive Professional-Fees Nonalary Employee Sys Purchased													0 0 0	
Patient Care	Med/Surg. Drugs IV Solutions Laboratory Supplies Blood & Blood Products Other Patient Care Supply	50		(50)				26						26 76 0 0 0	
Purch. Service	Consulting/Management Fee Medical/Lab Services Maintenance Purchased Sys Utilities Equipment Rental Property Rental							(26)	26					0 0 0 0 0	
Admin & Gen'l	Other Purchased Service Other Purch. - Contracts Food & Dietary Supply Housekeeping Supply Laundry/Linen Supply Maintenance Supply Office/Computer Supply Dues & Subscriptions Travel, Meetings & Seminars Postage & Freight Other Admin & General	(160)	100	120	65	65	65	85	85	85	(35)		680	(50)	
Other	O/P Revenue Other net activity	0	(4)	2	(9)	3	2	3	2	(266)	3		(700)	(700) (59)	
Accrued - Misc.	4208001 (211)	40	228	162	(50)	106	108	12	143	(172)	(165)	(707)	0	(114)	
Accr - Vacated	4205100 (211)	10	10	10	10	10	10	10	10	10	10	10		110	
Inven. - Eval.	1600190 (211)	10	10	10	10	10	10	10	10	(80)	10	10		20	
Incende	4201030 (211)	0	0	0	0	0	0	0	0	0	0	0		0	
Bottom Line	4205698 (211)	0	0	0	0	0	0	0	0	0	0	0		0	

Standing Accrual Analysis
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Acct Name	Lotus Line	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	FY 97 Avail.
BUCKE COUNTY (212)														
Salary & Wage	S & W - Productive Professional-Fee Nonstary Employee Svc Purchased													0
Patient Care	MediSurg. Drugs IV Solutions Laboratory Supplies Blood & Blood Products Other Patient Care Supply	(26)						26		26				26
Purch Service	Consulting/Management Fee Medical/Lab Services Maintenance Purchased Svs Utilities Equipment Rental Property Rental Other Purchased Service Other Purch. - Contracts								126	(76)				60
Admin & Gen1	Food & Dietary Supply Housekeeping Supply Laundry/Linear Supply Maintenance Supply Office/Computer Supply Dues & Subscriptions Travel, Meetings & Seminars Postage & Freight Other Admin & General										26	26		50
Other	O/P Revenue Other net activity		2	0	0		10		0			82	39	(500) 548
Accrued - Misc.	4205001 (212)		17	100	35	0	76	126	(10)	(36)	(46)	162	(426)	0 413
Accr. - Vacation	4205100 (212)		10	10	10	10	10	10	10	10	10	10	10	110
Inven - Eval	1500190 (212)		10	10	10	10	10	10	10	10	(80)	10	10	20
Incendive	4201030 (212)		0	0	0	0	0	0	0	0	0	0	0	0
Bottom Line	4205698 (212)		0	0	0	0	0	0	0	0	0	0	0	0

Standing Accrual Analysis
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Acct Name	Lotus Line	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	FY 97	Avail.
MGMT. SERVICE (215)															
Salary & Wages	S & W - Productive Professional-Fee Nonalary Employee Svc Purchased													0	
Patient Care	Med/Surg. Drugs IV Solutions Laboratory Supplies Blood & Blood Products Other Patient Care Supply													0	
Purch. Service	Consulting/Management Fee Medical/Lab Services Maintenance Purchased Svc Utilities Equipment Rental Property Rental Other Purchased Service Other Purch. - Contracts			(60)			50							0	
Admin & Gen'l	Food & Dietary Supply Housekeeping Supply Laundry/Linen Supply Maintenance Supply Office/Computer Supply Dues & Subscriptions Travel, Meetings & Seminars Postage & Freight Other Admin & General													76	
Other	Transfer to Hahnemann Other net activity	114	0	0	84		0			(66)		1700	87	(700)	
Accrued - Misc.	4205001 (215)	264	76	(175)	84	76	150	(150)	76	0	384	(333)	0	325	
Accr - Vacation	4205100 (215)	10	10	10	10	10	10	10	10	10	10	10	10	110	
Inven. - Eval.	1500190 (215)	0	0	0	0	0	0	0	0	0	0	0	0	0	
Incentive	4201030 (215)	0	0	0	0	0	0	0	0	0	0	0	0	0	
Bottom Line	4205698 (215)	(180)	(129)	(298)	0	0	(1,697)	(1,409)	(911)	(1,240)	(941)	(891)	7,588	0	

Standing Accrual Analysis
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Acct Name	Lotus Line	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	FY 97 Avail.
ST. CHRIST (220)														
Salary & Wages														0
S & W - Productive														0
Professional Fees Nonsalary														0
Employee Svc Purchased														0
Patient Care														(175)
Med/Surg.	50		(250)					75			50	(100)		
Drugs							100		50			(50)		100
IV Solutions														0
Laboratory Supplies									25		25			50
Blood & Blood Products			(60)					60		75				75
Other Patient Care Supply	50													50
Purch. Services														0
Consulting/Management Fee														0
Medical/Lab Services	25													25
Maintenance Purchased Svs		25					50	(50)			50			75
Utilities														0
Equipment Rental	50	50						(75)						25
Property Rental														0
Other Purchased Service	50	60												100
Admin & Gen'l														0
Food & Dietary Supply														0
Housekeeping Supply														0
Laundry/Linen Supply														25
Maintenance Supply														0
Office/Computer Supply			(50)								25	25		0
Dues & Subscriptions														0
Travel, Meetings & Seminars														0
Postage & Freight														0
Other Admin & General														0
Other														0
Kardon PHBT			211		(211)									
Other net activity	(34)	0						0		2	1			44
Accrued - Misc	4206001 (220)	<u>191</u>	<u>326</u>	<u>(681)</u>	<u>0</u>	<u>0</u>	<u>150</u>	<u>0</u>	<u>150</u>	<u>27</u>	<u>161</u>	<u>(126)</u>	<u>0</u>	<u>384</u>
Accr - Vacodon	4206100 (220)	<u>26</u>	<u>26</u>	<u>26</u>	<u>60</u>	<u>0</u>	<u>25</u>	<u>25</u>	<u>26</u>	<u>26</u>	<u>25</u>	<u>25</u>	<u>275</u>	
Inven. - Eval.	1500190 (220)	<u>20</u>	<u>20</u>	<u>20</u>	<u>20</u>	<u>10</u>	<u>10</u>	<u>10</u>	<u>10</u>	<u>10</u>	<u>10</u>	<u>(200)</u>	<u>80</u>	
Incentive	4201030 (220)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Bottom Line	4206888 (220)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

Standing Accrual Analysis
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27-Jun-07

Acct Name	Line	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	FY 07	Avail.
CENTERCITY (230)															
Salary & Wages	S & W - Productive													0	
	Professional-Fees NonSalary													0	
	Employee Svcs Purchased													75	
Patient Care	Med/Surg.	160	(160)						0	(200)		200		0	
	Drugs													0	
	IV Solutions													0	
	Laboratory Supplies	100	(60)	(60)										0	
	Blood & Blood Products		60						(60)	60				60	
	Other Patient Care Supply													0	
Purch. Service	Consulting/Management Fee													75	
	Medical/Lab Services	250	60	(250)						50		(100)		(50)	
	Maintenance Purchased Svcs	0		60										50	
	Utilities			(100)								100		0	
	Equipment Rental													0	
	Property Rental													0	
	Other Purchased Service	25								0	(200)	(250)	(450)	(875)	
Admin & Gen'l	Other Purch. - Contracts													0	
	Food & Dietary Supply													0	
	Housekeeping Supply													0	
	Laundry/Linen Supply		60							25		25		125	
	Maintenance Supply									60				60	
	Office/Computer Supply													0	
	Dues & Subscriptions													0	
	Travel, Meetings & Seminars													0	
	Postage & Freight													0	
Other	Other Admin & General													0	
	Series 14 Cash										282			282	
	Other net activity	(12)	24			(1)	14	0	1			5		228	
Accrued - Misc.	4205001 (230)	513	(126)	0	(260)	(1)	(36)	(60)	201	(58)	(226)	(146)	0	20	
Accr - Vacation	4206100 (230)	50	50	50	50	50	50	50	50	50	50	50		560	
Inven - Eval.	1600190 (230)	25	26	26	26	26	26	26	26	26	26	(202)		636	
Incentive	4201030 (230)	0	0	0	0	0	0	0	0	0	0	0		0	
Bottom Line	4206898 (230)	0	0	0	0	0	0	0	0	0	0	0		0	

Standing Accrual Analysis
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27-Jun-97

Acct Name	Lotus Line	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	FY 97 Avail.
UNIVERSITY (205)														
Salary & Wages	S & W - Productive Professional Fees Nonsalary Employee Svc Purchased													0
Patient Care	Med/Surg. Drugs IV Solutions Laboratory Supplies Blood & Bleed Products Other Patient Care Supply													0
Purch. Services	Consulting/Management Fee Medical/Lab Services Maintenance Purchased Svs Utilities Equipment Rental Property Rental Other Purchased Service Other Purch. - Contracts	50	60							60	60		200	
													25	
										50			100	
													25	
													0	
Admin & Gen'l	Food & Dietary Supply Housekeeping Supply Laundry/Cloth Supply Maintenance Supply Office/Computer Supply Dues & Subscriptions Travel, Meetings & Seminars Postage & Freight Other Admin & General										50		50	
													0	
Other	Unused ASRI net activity Other net activity	(2)	(14)	64	5			(7)		8	423	1	518	328
Accrued - Misc	4205001 (205)	(2)	286	29	8	0	0	(7)	50	64	729	(649)	0	547
Accr. - Vacation	4205100 (205)	40	40	40	40	40	40	40	40	40	40	40	40	440
Inven. - Eval.	1500190 (205)	0	0	0	0	0	0	0	0	0	0	0	0	0
Incendive	4201030 (205)	0	700	360	0	0	(2,050)	300	300	0	300	100		0
Bottom Line	4205698 (205)	0	0	0	0	0	0	0	0	0	0	0	0	0

**AHERF RESERVE SUMMARY
FY 98**

	Balance @ 06/30/97	Balance @ 09/30/97	Balance @ 10/31/97	10/97 vs. 09/97 Change	10/97 vs. 06/97 Change
AGH	\$6,203,000	\$6,949,000	\$6,562,000	(\$387,000)	\$359,000
FH	15,200,000	16,000,000	16,700,000	700,000	1,500,000
AVH	1,700,000	1,700,000	1,800,000	100,000	100,000
CH	0	5,198,000	5,198,000	0	5,198,000
AUMC	16,900,000	22,898,000	23,698,000	800,000	6,798,000
MCPH	25,000	220,000	285,000	65,000	260,000
EPH	65,000	125,000	145,000	20,000	80,000
BCH	71,000	131,000	151,000	20,000	80,000
HH	(2,567,000)	(2,342,000)	(2,267,000)	75,000	300,000
MSS	3,891,000	3,921,000	3,931,000	10,000	40,000
AUH	1,485,000	2,055,000	2,245,000	190,000	760,000
SCHC	1,000,000	950,000	902,000	(48,000)	(98,000)
AUHS	1,000,000	3,692,000	4,157,000	465,000	3,157,000
DVOG	3,485,000	6,697,000	7,304,000	607,000	3,819,000
GH	6,880,000	6,955,000	7,055,000	100,000	175,000
MSH	7,650,000	5,031,000	5,500,000	469,000	(2,150,000)
PH	400,000	438,000	450,000	12,000	50,000
CAH	400,000	460,000	480,000	20,000	80,000
AUH, Centennial	15,330,000	12,884,000	13,485,000	601,000	(1,845,000)
AUH, New Jersey	1,000,000	1,050,000	1,245,000	195,000	245,000
AIHG	-	-	-	0	0
ASRI	-	-	-	0	0
AHERF OPS	6,547,000	8,000,000	8,000,000	0	1,453,000
AHERF Consolidated	\$49,465,000	\$58,478,000	\$60,294,000	\$1,816,000	\$10,829,000

Potential Exposure:

Health America Risk Arrangement
USHC Risk Arrangement
AUH, Centennial Prudent Buyer Audits FY96 & FY97

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AHERF RESERVE DETAIL
FY 98

	<u>06/30/97</u>	<u>09/30/97</u>	<u>10/31/97</u>
AGH			
Excess Charge Differential	1,275,000	1,509,000	1,664,000
Bad Debt Reserves	900,000	1,412,000	870,000
Prior Year CRA Reserves	893,000	893,000	893,000
General Reserves in CRA's	<u>3,135,000</u>	<u>3,135,000</u>	<u>3,135,000</u>
TOTAL AGH	6,203,000	6,949,000	6,562,000
 AUMC			
Forbes			
Prior Year CRA Reserves	7,800,000	7,800,000	7,900,000
General Reserves	<u>7,400,000</u>	<u>8,200,000</u>	<u>8,800,000</u>
Total Forbes	15,200,000	16,000,000	16,700,000
 Allegheny Valley			
Prior Year CRA Reserves	1,700,000	1,700,000	1,800,000
Total Allegheny Valley	1,700,000	1,700,000	1,800,000
 Canonsburg			
Acquisition Reserves	0	5,198,000	5,198,000
Total Canonsburg	0	5,198,000	5,198,000
TOTAL AUMC GROUP	16,900,000	22,898,000	23,698,000

AHERF RESERVE DETAIL
FY 98

	<u>06/30/97</u>	<u>09/30/97</u>	<u>10/31/97</u>
DV Obligated			
MCP			
Inventory Reserve	25,000	100,000	125,000
Vacation Accrual	0	120,000	160,000
Total MCP	25,000	220,000	285,000
Elkins Park			
Inventory Reserve	65,000	95,000	105,000
Vacation Accrual	0	30,000	40,000
Total Elkins Park	65,000	125,000	145,000
Bucks County			
Inventory Reserve	71,000	101,000	111,000
Vacation Accrual	0	30,000	40,000
Total Bucks County	71,000	131,000	151,000
Hahnemann			
Feinstein Building	(1,371,000)	(1,371,000)	(1,371,000)
SHSH Building	(1,221,000)	(1,221,000)	(1,221,000)
Inventory Reserve	25,000	100,000	125,000
Vacation Accrual	0	150,000	200,000
Total Hahnemann	(2,567,000)	(2,342,000)	(2,267,000)
Management Services			
Vacation Accrual	0	30,000	40,000
Home Medical & TMI Acquisition Reserves	3,891,000	3,891,000	3,891,000
Total Management Services	3,891,000	3,921,000	3,931,000
Total Alleg. Univ. Hosp.	1,485,000	2,055,000	2,245,000
SCHC			
Advertising Accrual	1,000,000	800,000	702,000
Inventory Reserve	0	75,000	100,000
Vacation Accrual	0	75,000	100,000
Total St. Christopher	1,000,000	950,000	902,000
Allegheny University			
Hamot Restricted Monies	1,000,000	797,000	797,000
Revenue Reserve (New Practices)	0	2,700,000	3,100,000
Vacation Accrual	0	195,000	260,000
Total University	1,000,000	3,692,000	4,157,000
TOTAL DV OBLIGATED GROUP	3,485,000	6,697,000	7,304,000

AHERF RESERVE DETAIL
FY 98

	<u>06/30/97</u>	<u>09/30/97</u>	<u>10/31/97</u>
AUH, Centennial			
Graduate			
NIH Grant Reserve	500,000	500,000	500,000
Prudent Buyer Reserve	2,500,000	2,500,000	2,500,000
Inventory Reserve	0	75,000	175,000
Reed Printing & Bala Imaging Acq. Reserves	3,880,000	3,880,000	3,880,000
Total Graduate	<u>6,880,000</u>	<u>6,955,000</u>	<u>7,055,000</u>
Mt. Sinai			
Shutdown Reserve	2,150,000	(469,000)	0
Severance Accrual	5,500,000	5,500,000	5,500,000
Total Mt. Sinai	<u>7,650,000</u>	<u>5,031,000</u>	<u>5,500,000</u>
Parkview			
Prudent Buyer Reserve	400,000	400,000	400,000
Vacation Accrual	0	38,000	50,000
Total Parkview	<u>400,000</u>	<u>438,000</u>	<u>450,000</u>
City Avenue			
Prudent Buyer Reserve	400,000	400,000	400,000
Vacation Accrual	0	60,000	80,000
Total City Avenue	<u>400,000</u>	<u>460,000</u>	<u>480,000</u>
TOTAL CENTENNIAL GROUP	<u>15,330,000</u>	<u>12,884,000</u>	<u>13,485,000</u>
AUH, New Jersey			
Rancocas			
Shutdown Reserve	1,000,000	1,000,000	1,000,000
Inventory Reserve	0	20,000	100,000
Vacation Accrual	0	30,000	145,000
TOTAL N. J. GROUP	<u>1,000,000</u>	<u>1,050,000</u>	<u>1,245,000</u>
AHERF			
Corporate Service Accrual	0	1,453,000	1,453,000
Temporarily Restricted Funds	6,547,000	6,547,000	6,547,000
TOTAL AHERF	<u>6,547,000</u>	<u>8,000,000</u>	<u>8,000,000</u>
GRAND TOTAL	<u><u>\$49,465,000</u></u>	<u><u>\$58,478,000</u></u>	<u><u>\$60,294,000</u></u>

AHERF
Analysis of Reserves

	<u>06/30/97</u>	<u>09/30/97</u>	<u>10/31/97</u>	
AGH				
Excess Charge Differential	1,275,000	1,509,000	1,664,000	Lydon
Bad Debt Reserves	900,000	1,412,000	870,000	Lydon
Prior Year CRA Reserves	893,000	893,000	893,000	Lydon
General Reserves in CRA's	3,135,000	3,135,000	3,135,000	Lydon
General A/P Reserves	0	1,614,000	1,574,000	Lydon
TOTAL AGH	6,203,000	8,563,000	8,136,000	
AUMC				
Forbes				
Prior Year CRA Reserves	7,800,000	7,800,000	7,900,000	Dan
General Reserves	7,400,000	8,200,000	8,800,000	Dan
Total Forbes	15,200,000	16,000,000	16,700,000	
Allegheny Valley				
Prior Year CRA Reserves	1,700,000	1,700,000	1,800,000	Dan
General Reserves	855,000	855,000	0	Dan
Total Allegheny Valley	2,555,000	2,555,000	1,800,000	
Canonsburg				
Acquisition Reserves	0	5,198,000	5,198,000	Dan
Total Canonsburg	0	5,198,000	5,198,000	
TOTAL AUMC GROUP	17,755,000	23,753,000	23,698,000	
DV Obligated				
MCP				
PP&E Reserve	2,900,000	0	0	Jack
CRA Standard Entry Adjustment	0	153,000	153,000	Robin
Inventory Reserve	25,000	100,000	125,000	Chuck
Vacation Accrual	0	120,000	160,000	Chuck
General A/P Reserves	583,000	2,403,000	2,017,000	Chuck
Total MCP	3,508,000	2,776,000	2,455,000	
Elkins Park				
PP&E Reserve	50,000	0	0	Jack
Inventory Reserve	65,000	95,000	105,000	Chuck
Vacation Accrual	0	30,000	40,000	Chuck
General A/P Reserves	103,000	93,000	70,000	Chuck
Total Elkins Park	218,000	218,000	215,000	

AHERF
Analysis of Reserves

	<u>06/30/97</u>	<u>09/30/97</u>	<u>10/31/97</u>	
Bucks County				
PATCOM Charity Care	0	200,000	200,000	Robin
Inventory Reserve	71,000	101,000	111,000	Chuck
Vacation Accrual	0	30,000	40,000	Chuck
General A/P Reserves	163,000	428,000	428,000	Chuck
Total Bucks County	<u>234,000</u>	<u>759,000</u>	<u>779,000</u>	
Hahnemann				
Feinstein Building	(1,371,000)	(1,371,000)	(1,371,000)	Jack
SHSH Building	(1,221,000)	(1,221,000)	(1,221,000)	Jack
Inventory Reserve	25,000	100,000	125,000	Chuck
Vacation Accrual	0	150,000	200,000	Chuck
General A/P Reserves	60,000	1,713,000	1,174,000	Chuck
Total Hahnemann	<u>(2,507,000)</u>	<u>(629,000)</u>	<u>(1,093,000)</u>	
Management Services				
PP&E Reserve	100,000	0	0	Jack
Vacation Accrual	0	30,000	40,000	Chuck
Home Medical & TMI Acquisition Reserves	3,891,000	3,891,000	3,891,000	Chuck
General A/P Reserves	22,000	887,000	740,000	Chuck
Total Management Services	<u>4,013,000</u>	<u>4,808,000</u>	<u>4,671,000</u>	
Total Alleg. Univ. Hosp.	<u>5,466,000</u>	<u>7,932,000</u>	<u>7,027,000</u>	
SCHC				
Prior Year CRA	0	199,000	199,000	Robin
Advertising Accrual	1,000,000	800,000	702,000	Jeff
Temple Litigation	0	300,000	0	Jeff
Temple Underfunded Pension	0	(75,000)	(63,000)	Jeff
Inventory Reserve	0	75,000	100,000	Chuck
Vacation Accrual	0	75,000	100,000	Chuck
General A/P Reserves	109,000	789,000	809,000	Chuck
Total St. Christopher	<u>1,109,000</u>	<u>2,163,000</u>	<u>1,847,000</u>	
Allegheny University				
PP&E Reserve	3,500,000	0	0	Jack
Hamot Restricted Monies	1,000,000	797,000	797,000	Carolyn
Revenue Reserve (New Practices)	0	2,700,000	3,100,000	Robin
Vacation Accrual	0	195,000	260,000	Chuck
General A/P Reserves	637,000	1,978,000	1,553,000	Chuck
Total University	<u>5,137,000</u>	<u>5,670,000</u>	<u>5,710,000</u>	
TOTAL DV OBLIGATED GROUP	<u>11,712,000</u>	<u>15,765,000</u>	<u>14,584,000</u>	

AHERF
Analysis of Reserves

	<u>06/30/97</u>	<u>09/30/97</u>	<u>10/31/97</u>	
AUH, Centennial				
Graduate				
NIH Grant Reserve	500,000	500,000	500,000	Dan
CRA Standard Entry Adjustment	0	128,000	128,000	Dan
Prudent Buyer Reserve	2,500,000	2,500,000	2,500,000	Dan
Trade A/P - AMS	3,140,000	2,871,000	2,866,000	Chuck
Inventory Reserve	0	75,000	175,000	Chuck
Reed Printing & Bala Imaging Acq. Reserves	3,880,000	3,880,000	3,880,000	Chuck
General A/P Reserves	1,769,000	2,722,000	2,286,000	Chuck
Total Graduate	11,789,000	12,676,000	12,335,000	
Mt. Sinai				
Shutdown Reserve	2,150,000	(469,000)	0	Chuck
Unexplained Rate Adjustment	0	700,000	0	Robin
Trade A/P - AMS	176,000	152,000	152,000	Chuck
Severance Accrual	5,500,000	5,500,000	5,500,000	Chuck
General A/P Reserves	114,000	(54,000)	0	Chuck
Total Mt. Sinai	7,940,000	5,829,000	5,652,000	
Parkview				
Prudent Buyer Reserve	400,000	400,000	400,000	Dan
PIP Cushion	381,000	381,000	381,000	Dan
O/P Net Rate Problem	0	(461,000)	(461,000)	Robin
Excess Charge Differential	0	498,000	498,000	Robin
Trade A/P - AMS	494,000	411,000	474,000	Chuck
Vacation Accrual	0	38,000	50,000	Chuck
General A/P Reserves	2,292,000	3,193,000	3,193,000	Chuck
Total Parkview	3,567,000	4,460,000	4,535,000	
City Avenue				
Prudent Buyer Reserve	400,000	400,000	400,000	Dan
O/P Net Rate Problem	0	(845,000)	(845,000)	Robin
Excess Charge Differential	0	615,000	615,000	Robin
Trade A/P - AMS	1,102,000	1,094,000	1,093,000	Chuck
Vacation Accrual	0	60,000	80,000	Chuck
General A/P Reserves	2,123,000	3,157,000	3,307,000	Chuck
Total City Avenue	3,625,000	4,481,000	4,650,000	
TOTAL CENTENNIAL GROUP	26,921,000	27,446,000	27,172,000	

AHERF
Analysis of Reserves

	<u>06/30/97</u>	<u>09/30/97</u>	<u>10/31/97</u>	
AUH, New Jersey				
Rancocas				
Shutdown Reserve	1,000,000	1,000,000	1,000,000	Chuck
Inventory Reserve	0	20,000	100,000	Chuck
Trade A/P - AMS	546,000	474,000	516,000	Chuck
Vacation Accrual	0	30,000	145,000	Chuck
General A/P Reserves	320,000	1,235,000	1,305,000	Chuck
TOTAL N. J. GROUP	1,866,000	2,759,000	3,066,000	
AHERF				
Corporate Service Accrual	0	1,453,000	1,453,000	Nick
Temporarily Restricted Funds	6,547,000	6,547,000	6,547,000	Nick
TOTAL AHERF	6,547,000	8,000,000	8,000,000	
GRAND TOTAL	\$71,004,000	\$86,286,000	\$84,656,000	

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AHERF RESERVE SUMMARY
FY 98

*Excludes funeral
reserves*

	<u>Balance @</u> <u>06/30/97</u>	<u>Balance @</u> <u>09/30/97</u>	<u>Change</u>
AGH	\$6,203,000	\$6,949,000	746,000
FH	15,200,000	16,000,000	800,000
AVH	1,700,000	1,700,000	0
CH	0	5,198,000	5,198,000
AUMC	16,900,000	22,898,000	5,998,000
 MCPH	25,000	220,000	195,000
EPH	65,000	125,000	60,000
BCH	71,000	131,000	60,000
HH	(2,567,000)	(2,342,000)	225,000
MSS	2,407,000	2,437,000	30,000
AUH	1,000	571,000	570,000
 SCHC	1,000,000	950,000	(50,000)
AUHS	1,000,000	3,895,000	2,895,000
DVOG	2,001,000	5,416,000	3,415,000
 GH	6,248,000	6,323,000	75,000
MSH	7,650,000	5,031,000	(2,619,000)
PH	400,000	438,000	38,000
CAH	400,000	460,000	60,000
AUH, Centennial	14,698,000	12,252,000	(2,446,000)
 AUH, New Jersey	1,000,000	1,050,000	50,000
 AIHG	-	-	0
 ASRI	-	-	0
 AHERF OPS	6,547,000	8,000,000	1,453,000
 AHERF Consolidated	<u>\$47,349,000</u>	<u>\$56,565,000</u>	<u>\$9,216,000</u>

Potential Exposure:

Health America Risk Arrangement
USHC Risk Arrangement
AUH, Centennial Prudent Buyer Audits FY96 & FY97

AHERF RESERVE DETAIL
FY 98

	<u>06/30/97</u>	<u>09/30/97</u>
AGH		
Excess Charge Differential	1,275,000	1,509,000
Bad Debt Reserves	900,000	1,412,000
Prior Year CRA Reserves	893,000	893,000
General Reserves in CRA's	<u>3,135,000</u>	<u>3,135,000</u>
TOTAL AGH	6,203,000	6,949,000
 AUMC		
Forbes		
Prior Year CRA Reserves	7,800,000	7,800,000
Insurance Distribution	0	800,000
General Reserves	<u>7,400,000</u>	<u>7,400,000</u>
Total Forbes	<u>15,200,000</u>	<u>16,000,000</u>
 Allegheny Valley		
Prior Year CRA Reserves	1,700,000	1,700,000
Total Allegheny Valley	<u>1,700,000</u>	<u>1,700,000</u>
 Canonsburg		
Acquisition Reserves	0	5,198,000
Total Canonsburg	0	5,198,000
 TOTAL AUMC GROUP	16,900,000	22,898,000

AHERF RESERVE DETAIL
FY 98

	<u>06/30/97</u>	<u>09/30/97</u>
DV Obligated		
MCP		
Inventory Reserve	25,000	100,000
Vacation Accrual	0	120,000
 Total MCP	 25,000	 220,000
 Elkins Park		
Inventory Reserve	65,000	95,000
Vacation Accrual	0	30,000
 Total Elkins Park	 65,000	 125,000
 Bucks County		
Inventory Reserve	71,000	101,000
Vacation Accrual	0	30,000
 Total Bucks County	 71,000	 131,000
 Hahnemann		
Feinstein Building	(1,371,000)	(1,371,000)
SHSH Building	(1,221,000)	(1,221,000)
Inventory Reserve	25,000	100,000
Vacation Accrual	0	150,000
 Total Hahnemann	 (2,567,000)	 (2,342,000)
 Management Services		
Vacation Accrual	0	30,000
Home Medical & TMI Acquisition Reserves	2,407,000	2,407,000
 Total Management Services	 2,407,000	 2,437,000
 Total Alleg. Univ. Hosp.	 1,000	 571,000
 SCHC		
Advertising Accrual	1,000,000	800,000
Inventory Reserve	0	75,000
Vacation Accrual	0	75,000
 Total St. Christopher	 1,000,000	 950,000
 Allegheny University		
Hamot Restricted Monies	1,000,000	1,000,000
Revenue Reserve (New Practices)	0	2,700,000
Vacation Accrual	0	195,000
 Total University	 1,000,000	 3,895,000
 TOTAL DV OBLIGATED GROUP	 2,001,000	 5,416,000

AHERF RESERVE DETAIL
FY 98

	<u>06/30/97</u>	<u>09/30/97</u>
AUH, Centennial		
Graduate		
NIH Grant Reserve	500,000	500,000
Prudent Buyer Reserve	2,500,000	2,500,000
Inventory Reserve	0	75,000
Reed Printing & Bala Imaging Acq. Reserves	<u>3,248,000</u>	<u>3,248,000</u>
 Total Graduate	 <u>6,248,000</u>	 <u>6,323,000</u>
 Mt. Sinai		
Shutdown Reserve	2,150,000	(469,000)
Severance Accrual	<u>5,500,000</u>	<u>5,500,000</u>
 Total Mt. Sinai	 <u>7,650,000</u>	 <u>5,031,000</u>
 Parkview		
Prudent Buyer Reserve	400,000	400,000
Vacation Accrual	<u>0</u>	<u>38,000</u>
 Total Parkview	 <u>400,000</u>	 <u>438,000</u>
 City Avenue		
Prudent Buyer Reserve	400,000	400,000
Vacation Accrual	<u>0</u>	<u>60,000</u>
 Total City Avenue	 <u>400,000</u>	 <u>460,000</u>
 TOTAL CENTENNIAL GROUP	 <u>14,698,000</u>	 <u>12,252,000</u>
 AUH, New Jersey		
Rancocas		
Shutdown Reserve	1,000,000	1,000,000
Inventory Reserve	0	20,000
Vacation Accrual	<u>0</u>	<u>30,000</u>
 TOTAL N. J. GROUP	 <u>1,000,000</u>	 <u>1,050,000</u>
 AHERF		
Corporate Service Accrual	0	1,453,000
Temporarily Restricted Funds	<u>6,547,000</u>	<u>6,547,000</u>
 TOTAL AHERF	 <u>6,547,000</u>	 <u>8,000,000</u>
 GRAND TOTAL	 <u>\$47,349,000</u>	 <u>\$56,565,000</u>

AHERF
Analysis of Reserves

	<u>06/30/97</u>	<u>09/30/97</u>	
AGH			
Excess Charge Differential	1,275,000	1,509,000	Lydon
Bad Debt Reserves	900,000	1,412,000	Lydon
Prior Year CRA Reserves	893,000	893,000	Lydon
General Reserves in CRA's	3,135,000	3,135,000	Lydon
General A/P Reserves	0	1,614,000	Lydon
TOTAL AGH	<u>6,203,000</u>	<u>8,563,000</u>	

AUMC			
Forbes			
Prior Year CRA Reserves	7,800,000	7,800,000	Dan
Insurance Distribution	0	800,000	Dan
General Reserves	7,400,000	7,400,000	Dan
Total Forbes	<u>15,200,000</u>	<u>16,000,000</u>	

Allegheny Valley			
Prior Year CRA Reserves	1,700,000	1,700,000	Dan
General Reserves	855,000	855,000	Dan
Total Allegheny Valley	<u>2,555,000</u>	<u>2,555,000</u>	

Canonsburg			
Acquisition Reserves	0	5,198,000	Dan
Total Canonsburg	<u>0</u>	<u>5,198,000</u>	

TOTAL AUMC GROUP **17,755,000 23,753,000**

DV Obligated			
MCP			
PP&E Reserve	2,900,000	0	Jack
CRA Standard Entry Adjustment	0	153,000	Robin
Inventory Reserve	25,000	100,000	Chuck
Vacation Accrual	0	120,000	Chuck
General A/P Reserves	583,000	2,403,000	Chuck
Total MCP	<u>3,508,000</u>	<u>2,776,000</u>	

Elkins Park			
PP&E Reserve	50,000	0	Jack
Inventory Reserve	65,000	95,000	Chuck
Vacation Accrual	0	30,000	Chuck
General A/P Reserves	103,000	93,000	Chuck
Total Elkins Park	<u>218,000</u>	<u>218,000</u>	

AHERF
Analysis of Reserves

	<u>06/30/97</u>	<u>09/30/97</u>	
Bucks County			
PATCOM Charity Care	0	200,000	Robin
Inventory Reserve	71,000	101,000	Chuck
Vacation Accrual	0	30,000	Chuck
General A/P Reserves	<u>163,000</u>	<u>428,000</u>	Chuck
 Total Bucks County	 <u>234,000</u>	 <u>759,000</u>	
 Hahnemann			
Feinstein Building	(1,371,000)	(1,371,000)	Jack
SHSH Building	(1,221,000)	(1,221,000)	Jack
Inventory Reserve	25,000	100,000	Chuck
Vacation Accrual	0	150,000	Chuck
General A/P Reserves	<u>60,000</u>	<u>1,713,000</u>	Chuck
 Total Hahnemann	 <u>(2,507,000)</u>	 <u>(629,000)</u>	
 Management Services			
PP&E Reserve	100,000	0	Jack
Vacation Accrual	0	30,000	Chuck
Home Medical & TMI Acquisition Reserves	2,407,000	2,407,000	Chuck
General A/P Reserves	<u>22,000</u>	<u>887,000</u>	Chuck
 Total Management Services	 <u>2,529,000</u>	 <u>3,324,000</u>	
 Total Alleg. Univ. Hosp.	 <u>3,982,000</u>	 <u>6,448,000</u>	
 SCHC			
Prior Year CRA	0	199,000	Robin
Advertising Accrual	1,000,000	800,000	Missy
Temple Litigation	0	300,000	Missy
Temple Underfunded Pension	0	(75,000)	Missy
Inventory Reserve	0	75,000	Chuck
Vacation Accrual	0	75,000	Chuck
General A/P Reserves	<u>109,000</u>	<u>789,000</u>	Chuck
 Total St. Christopher	 <u>1,109,000</u>	 <u>2,163,000</u>	
 Allegheny University			
PP&E Reserve	3,500,000	0	Jack
Hamot Restricted Monies	1,000,000	1,000,000	Carolyn
Revenue Reserve (New Practices)	0	2,700,000	Robin
Vacation Accrual	0	195,000	Chuck
General A/P Reserves	<u>637,000</u>	<u>1,978,000</u>	Chuck
 Total University	 <u>5,137,000</u>	 <u>5,873,000</u>	
 TOTAL DV OBLIGATED GROUP	 <u>10,228,000</u>	 <u>14,484,000</u>	

AHERF
Analysis of Reserves

	<u>06/30/97</u>	<u>09/30/97</u>	
AUH, Centennial			
Graduate			
NIH Grant Reserve	500,000	500,000	Dan
CRA Standard Entry Adjustment	0	128,000	Dan
Prudent Buyer Reserve	2,500,000	2,500,000	Dan
Trade A/P - AMS	3,140,000	2,871,000	Chuck
Inventory Reserve	0	75,000	Chuck
Reed Printing & Bala Imaging Acq. Reserves	3,248,000	3,248,000	Chuck
General A/P Reserves	<u>1,769,000</u>	<u>2,722,000</u>	Chuck
Total Graduate	<u>11,157,000</u>	<u>12,044,000</u>	
Mt. Sinai			
Shutdown Reserve	2,150,000	(469,000)	Chuck
Unexplained Rate Adjustment	0	700,000	Robin
Trade A/P - AMS	176,000	152,000	Chuck
Severance Accrual	5,500,000	5,500,000	Chuck
General A/P Reserves	<u>114,000</u>	<u>(54,000)</u>	Chuck
Total Mt. Sinai	<u>7,940,000</u>	<u>5,829,000</u>	
Parkview			
Prudent Buyer Reserve	400,000	400,000	Dan
PIP Cushion	381,000	381,000	Dan
O/P Net Rate Problem	0	(461,000)	Robin
Excess Charge Differential	0	498,000	Robin
Trade A/P - AMS	494,000	411,000	Chuck
Vacation Accrual	0	38,000	Chuck
General A/P Reserves	<u>2,292,000</u>	<u>3,193,000</u>	Chuck
Total Parkview	<u>3,567,000</u>	<u>4,460,000</u>	
City Avenue			
Prudent Buyer Reserve	400,000	400,000	Dan
O/P Net Rate Problem	0	(845,000)	Robin
Excess Charge Differential	0	615,000	Robin
Trade A/P - AMS	1,102,000	1,094,000	Chuck
Vacation Accrual	0	60,000	Chuck
General A/P Reserves	<u>2,123,000</u>	<u>3,157,000</u>	Chuck
Total City Avenue	<u>3,625,000</u>	<u>4,481,000</u>	
TOTAL CENTENNIAL GROUP	26,289,000	26,814,000	

AHERF
Analysis of Reserves

	<u>06/30/97</u>	<u>09/30/97</u>	
AUH, New Jersey			
Rancocas			
Shutdown Reserve	1,000,000	1,000,000	Chuck
Inventory Reserve	0	20,000	Chuck
Trade A/P - AMS	546,000	474,000	Chuck
Vacation Accrual	0	30,000	Chuck
General A/P Reserves	202,000	235,000	Chuck
 TOTAL N. J. GROUP	 1,748,000	 1,759,000	
 AHERF			
Corporate Service Accrual	0	1,453,000	Lydon
Temporarily Restricted Funds	6,547,000	6,547,000	Lydon
 TOTAL AHERF	 6,547,000	 8,000,000	
 GRAND TOTAL	 <u>\$68,770,000</u>	 <u>\$83,373,000</u>	

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AHERF
Analysis of Reserves

	<u>06/30/97</u>	<u>09/30/97</u>	
AGH			
Excess Charge Differential	1,275,000	1,509,000	Lydon
Bad Debt Reserves	900,000	1,412,000	Lydon
Prior Year CRA Reserves	893,000	893,000	Lydon
General Reserves in CRA's	3,135,000	3,135,000	Lydon
General A/P Reserves	0	1,614,000	Lydon
TOTAL AGH	<u>6,203,000</u>	<u>8,563,000</u>	

AUMC

Forbes			
Prior Year CRA Reserves	7,800,000	7,800,000	Dan
Insurance Distribution	0	800,000	Dan
General Reserves	7,400,000	7,400,000	Dan
Total Forbes	<u>15,200,000</u>	<u>16,000,000</u>	
Allegheny Valley			
Prior Year CRA Reserves	1,700,000	1,700,000	Dan
General Reserves	855,000	855,000	Dan
Total Allegheny Valley	<u>2,555,000</u>	<u>2,555,000</u>	
Canonsburg			
Acquisition Reserves	0	<u>5,198,000</u>	Dan
Total Canonsburg	<u>0</u>	<u>5,198,000</u>	
TOTAL AUMC GROUP	<u>17,755,000</u>	<u>23,753,000</u>	

DV Obligated

MCP			
PP&E Reserve	2,900,000	0	Jack
CRA Standard Entry Adjustment	0	153,000	Robin
Inventory Reserve	25,000	100,000	Chuck
Vacation Accrual	0	120,000	Chuck
General A/P Reserves	583,000	2,403,000	Chuck
Total MCP	<u>3,508,000</u>	<u>2,776,000</u>	
Elkins Park			
PP&E Reserve	50,000	0	Jack
Inventory Reserve	65,000	95,000	Chuck
Vacation Accrual	0	30,000	Chuck
General A/P Reserves	103,000	93,000	Chuck
Total Elkins Park	<u>218,000</u>	<u>218,000</u>	

AHERF
Analysis of Reserves

	<u>06/30/97</u>	<u>09/30/97</u>	
Bucks County			
PATCOM Charity Care	0	200,000	Robin
Inventory Reserve	71,000	101,000	Chuck
Vacation Accrual	0	30,000	Chuck
General A/P Reserves	163,000	428,000	Chuck
 Total Bucks County	 234,000	 759,000	
 Hahnemann			
Feinstein Building	(1,371,000)	(1,371,000)	Jack
SHSH Building	(1,221,000)	(1,221,000)	Jack
Inventory Reserve	25,000	100,000	Chuck
Vacation Accrual	0	150,000	Chuck
General A/P Reserves	60,000	1,713,000	Chuck
 Total Hahnemann	 (2,507,000)	 (629,000)	
 Management Services			
PP&E Reserve	100,000	0	Jack
Vacation Accrual	0	30,000	Chuck
Home Medical & TMI Acquisition Reserves	2,407,000	2,407,000	Chuck
General A/P Reserves	22,000	887,000	Chuck
 Total Management Services	 2,529,000	 3,324,000	
 Total Alleg. Univ. Hosp.	 3,982,000	 6,448,000	
 SCHC			
Prior Year CRA	0	199,000	Robin
Advertising Accrual	1,000,000	800,000	Missy
Temple Litigation	0	300,000	Missy
Temple Underfunded Pension	0	(75,000)	Missy
Inventory Reserve	0	75,000	Chuck
Vacation Accrual	0	75,000	Chuck
General A/P Reserves	109,000	789,000	Chuck
 Total St. Christopher	 1,109,000	 2,163,000	
 Allegheny University			
PP&E Reserve	3,500,000	0	Jack
Hamot Restricted Monies	1,000,000	1,000,000	Carolyn
Revenue Reserve (New Practices)	0	2,700,000	Robin
Vacation Accrual	0	195,000	Chuck
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 Total University	 5,137,000	 5,873,000	
 TOTAL DV OBLIGATED GROUP	 10,228,000	 14,484,000	

AHERF
Analysis of Reserves

	<u>06/30/97</u>	<u>09/30/97</u>	
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Graduate			
NIH Grant Reserve	500,000	500,000	Dan
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 Total Graduate	 <u>11,157,000</u>	 <u>12,044,000</u>	
 Mt. Sinai			
Shutdown Reserve	2,150,000	(469,000)	Chuck
Unexplained Rate Adjustment	0	700,000	Robin
Trade A/P - AMS	176,000	152,000	Chuck
Severance Accrual	5,500,000	5,500,000	Chuck
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 Total Mt. Sinai	 <u>7,940,000</u>	 <u>5,829,000</u>	
 Parkview			
Prudent Buyer Reserve	400,000	400,000	Dan
PIP Cushion	381,000	381,000	Dan
O/P Net Rate Problem	0	(461,000)	Robin
Excess Charge Differential	0	498,000	Robin
Trade A/P - AMS	494,000	411,000	Chuck
Vacation Accrual	0	38,000	Chuck
General A/P Reserves	<u>2,292,000</u>	<u>3,193,000</u>	Chuck
 Total Parkview	 <u>3,567,000</u>	 <u>4,460,000</u>	
 City Avenue			
Prudent Buyer Reserve	400,000	400,000	Dan
O/P Net Rate Problem	0	(845,000)	Robin
Excess Charge Differential	0	615,000	Robin
Trade A/P - AMS	1,102,000	1,094,000	Chuck
Vacation Accrual	0	60,000	Chuck
General A/P Reserves	<u>2,123,000</u>	<u>3,157,000</u>	Chuck
 Total City Avenue	 <u>3,625,000</u>	 <u>4,481,000</u>	
 TOTAL CENTENNIAL GROUP	 26,289,000	 26,814,000	

AHERF
Analysis of Reserves

	<u>06/30/97</u>	<u>09/30/97</u>	
AUH, New Jersey			
Rancocas			
Shutdown Reserve	1,000,000	1,000,000	Chuck
Inventory Reserve	0	20,000	Chuck
Trade A/P - AMS	546,000	474,000	Chuck
Vacation Accrual	0	30,000	Chuck
General A/P Reserves	202,000	235,000	Chuck
TOTAL N. J. GROUP	<u>1,748,000</u>	<u>1,759,000</u>	
AHERF			
Corporate Service Accrual	0	1,453,000	Lydon
Temporarily Restricted Funds	29,000,000	6,547,000	Lydon
TOTAL AHERF	<u>29,000,000</u>	<u>8,000,000</u>	
GRAND TOTAL	<u><u>\$91,223,000</u></u>	<u><u>\$83,373,000</u></u>	

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Standing Accrual Analysis
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Acct Name	Bottom Line	FY 97												FY 98	
		Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Avail.
MOP (210)															
Salary & Wage	S & W - Productive														0
	Professional Fees NonSalar														25
	Employee Svc Purchased	25													25
Patient Care	Employee Svc Purchased	50													50
	Medi/Drug	100	150	200											450
	Drugs														0
	IV Solutions														0
	Laboratory Supplies														75
	Blood & Blood Products														75
	Other Patient Care Supply														100
Purch. Service	Consulting/Management Fee	50	75												125
	Medical/lab Services														0
	Maintenance Purchased Svs														175
	Utilities														0
	Equipment Rental														25
	Property Rental														0
	Other Purchased Service	425	150												575
	Other Purch. - Contracts														0
Admin & Gen'l	Food & Dietary Supply														0
	Housekeeping Supply														0
	Laundry/linen Supply	20	25	15											60
	Maintenance Supply														125
	Office/Computer Supply														0
	Dues & Subscriptions														0
	Travel Meetings & Seminars														0
	Postage & Freight														25
	Advertising														0
	Other Admin & General	25													25
Other	Sidney Helman - Interest														0
	Vacation adjustment														0
	Transfer Job/Item EPC														0
	Transfer Job/Item MS														0
	General Y/E accrual														0
	Year end entry														0
	Other net activity	583	1951	5											493
Accrued - Misc	4205001 (210)	583	800	280	740	0	0	0	0	0	0	0	0	0	2,403
Accr - Vacation	4205100 (210)	0	40	40	40										120
Inven - Eval	1500190 (210)	25	25	25	25										100
Incentive	4201030 (210)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Bottom Line	4205698 (210)	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Accrual Analysis
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Acct Name	Linen Line	FY 97												FY 98 Avail.
		Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	
ELKINS PARK (211)														
Salary & Wages	S & W - Productive													0
	Professional-Fees Nonsalary	15	20	15										50
	Employee Sra Purchased													(100)
Patient Care	Med/Surg													(100)
	Drugs													0
	IV Solutions													0
	Laboratory Supplies													45
	Blood & Blood Products													0
	Other Patient Care Supply													0
Purch. Services	Consulting/Management Fee													0
	Medical/Lab Services													0
	Maintenance Purchased Svcs													20
	Utilities													0
	Equipment Rental													15
	Property Rental													0
	Other Purchased Service													0
	Other Purch - Contracts													0
Admin & Gen'l	Food & Dietary Supply													0
	Housekeeping Supply													0
	Laundry/linen Supply													20
	Maintenance Supply													0
	Office/Computer Supply													30
	Dues & Subscriptions													0
	Travel Meetings & Seminars													0
	Postage & Freight													0
	Advertising													0
Other	Other Admin & General													0
	O/P Revenue													0
	Transfer in/out from MCP													0
	General YR accrual													0
	Vacation adjustment													0
	Other net activity	103	5	3	2									113
Accrued - Mac	4205001 (211)	103	40	(47)	(3)	0	0	0	0	0	0	0	0	93
Accr - Vacation	4205100 (211)	0	10	10	10									30
Inven - Eval	1500190 (211)	65	10	10	10									95
Income	4201030 (211)	0	0	0	0	0	0	0	0	0	0	0	0	0
Bottom Line	4205598 (211)	0	0	0	0	0	0	0	0	0	0	0	0	0

Approved Analysis
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Ct Name	Letus Line	FY 97												FY 98
		Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	
BUCKS COUNTY (212)														
Sal. & Wages	S & W Productive Professional Fees NonSalary Employee Svcs Purchased													0
Med/Care	Med/Surg	50	50											100
	Drugs													0
	IV Solutions													0
	Laboratory Supplies													0
	Blood & Blood Products													0
	Other Patient Care Supply	20												20
Arch. Services	Consulting/Management Fee													0
	Medical/Lab Services													0
	Maintenance Purchased Svcs	40		25										65
	Utilities		25											25
	Equipment Rental			15										15
	Property Rental													0
	Other Purchased Service													0
Admin & Gen'l	Other Purch. Contracts													0
	Food & Dietary Supply													0
	Housekeeping Supply													0
	Laundry/linen Supply	15												15
	Maintenance Supply													0
	Office/Computer Supply	30												30
	Dues & Subscriptions													0
	Travel, Meetings & Seminars													0
	Postage & Freight													0
	Advertising													0
Other	Other Admin & General													0
	Off Revenue													0
	Vacation Adjustment													0
	General Yr/Calc													0
	Year end entry													0
	Other net activity	163	(5)											158
Accrued - Misc	4205001 (212)	183	120	105	40	0	0	0	0	0	0	0	0	428
Accr - Vacation	4205100 (212)	0	10	10	10									30
Inven - Inv	1500190 (212)	71	10	10	10									101
Incentive	4201030 (212)	0	0	0	0	0	0	0	0	0	0	0	0	0
Bottom Line	4205698 (212)	0	0	0	0	0	0	0	0	0	0	0	0	0

Standing Accrual Analysis
510VRACTG/CHUCK1998/STANDING WK4

13-Oct-97

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Acct Name	Lotus Line	FY 97											FY 98	
		Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
MO1M7 - SERVICE (215)														
Salary & Wage	S & W - Productive													0
	Professional/Fee Nonsalary													0
	Employee Svc Purchased	50		30										80
Patient Care	Med/Surg.													0
	Drugs													0
	IV Solutions													0
	Laboratory Supplies													0
	Blood & Blood Products													0
	Other Patient Care Supply													0
Purch Service	Consulting/Management Fee		50	50	75									125
	Medical/Lab Services													0
	Maintenance Purchased Svs		100											100
	Utilities		150		100									250
	Equipment Rental													0
	Property Rental													0
	Other Purchased Service		175	0										175
	Other Purch. - Contracts													0
Admin & Gen'l	Food & Dietary Supply													0
	Housekeeping Supply													0
	Laundry/Linen Supply													0
	Maintenance Supply													0
	Office/Computer Supply		25											25
	Dues & Subscriptions													0
	Travel Meetings & Seminars													0
	Postage & Freight													0
	Advertising		50	50										100
	Other Admin & General													0
Other	Transfer (to)from HJM													0
	Transfer (to)from Home Med	1,316												1,316
	Transfer (to)from TMI	1,091												1,091
	Vacation adjustment													0
	General Y/E accrual													0
	Transfer (to)from MCP													0
	Other net activity	22	1	1	8									32
Accrued - Misc	4205001 (215)	2,429	601	101	163	0	0	0	0	0	0	0	0	3,294
Accr - Vacation	4205100 (215)	0	10	10	10									30
Inven. - Eval	1500190 (215)	0	0	0	0	0	0	0	0	0	0	0	0	0
Incentive	4201030 (215)	0	0	0	0	0	0	0	0	0	0	0	0	0
Bottom Line	4205638 (215)	0	0	0	0	0	0	0	0	0	0	0	0	0

Standing Accrual Analysis
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FY 97

FY 98

Acct Name	Lotus Line	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	FY 98 Avail.
ST-CHRS (2201)															
Salary & Wage	S & W Productive														0
	Professional Fees NonSalary														0
Patient Care	Employee Svcs Purchased	25	(25)	15											15
	Medic/Drug	50	25												75
	Drugs	75		40											115
	IV Solutions	25													25
	Laboratory Supplies			25											25
	Blood & Blood Products														0
Purch. Service	Other Patient Care Supply	35													35
	Consulting/Management Fee	25		25											50
	Medical/Lab Services	40													40
	Maintenance Purchased Svcs	75	25												100
	Utilities														0
	Equipment Rental														0
	Property Rental														0
	Other Purchased Service	50		50											100
	Other Purch. Contracts														0
Admin & Gen'l	Food & Dietary Supply														0
	Housekeeping Supply														0
	Laundry/Line Supply	25													25
	Maintenance Supply														0
	Office/Computer Supply	25													25
	Dues & Subscriptions	25													25
	Travel Meetings & Seminars	25													25
	Postage & Freight														0
	Advertising														0
Other	Other Admin & General														0
	Horizon FB/T														0
	Vacation adjustment														0
	Year end entry														0
	General Y/E accrual														0
	Other net activity	109			0										109
Accrued - Mac	4205001 (220)	109	500	25	155	0	0	0	0	0	0	0	0	0	789
Accr - Vacation	4205100 (220)	0	25	25	25										75
Incentive	1500190 (220)	0	25	25	25										75
Incentive	4201030 (220)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Bottom Line	4205698 (220)	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Standing Accrual Analysis
S:IOVRACCT\GCHUCK198\B\STANDING.WK4

13-Oct-97

05.33 29 PM

Acct Name	Lotus Line	FY 97												FY 98
		Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	
HANHEIMANN (230)														
Salary & Wage	S & W - Productive													0
	Professional Fees/Honsalary													25
	Employee Svcs Purchased													150
Patient Care	Med/Surg.	150												500
	Drugs													0
	IV Solutions													0
	Laboratory Supplies													0
	Blood & Blood Products													0
	Other Patient Care Supply													0
Purch Service	Consulting/Management Fee													225
	Medical/Lab Services	25	150											400
	Maintenance Purchased Svcs	75	75	(150)										0
	Utilities													160
	Equipment Rental													25
	Property Rental													0
	Other Purchased Services													0
	Other Purch - Contracts													50
Admin & Gen'l	Food & Dietary Supply													0
	Housekeeping Supply													0
	Laundry/Linen Supply	25	25	25										75
	Maintenance Supply	25	25											50
	Office/Computer Supply													0
	Dues & Subscriptions													0
	Travel/Meetings & Seminars													0
	Postage & Freight													0
	Advertising													0
Other	Other Admin & General													0
	Sees 14 Cash													0
	Vacation adjustment													0
	General Y/E accrual													0
	Other net activity	60	11	(18)										53
Accrued - Mac.	4205001 (230)	60	1,061	550	42	0	0	0	0	0	0	0	0	1,713
Accr - Vacation	4205100 (230)	0	50	50	50									150
Inver - Eval	1500150 (230)	25	25	25	25									100
Incentive	4201030 (230)	0	0	0	0	0	0	0	0	0	0	0	0	0
Bottom Line	4205698 (230)	0	0	0	0	0	0	0	0	0	0	0	0	0